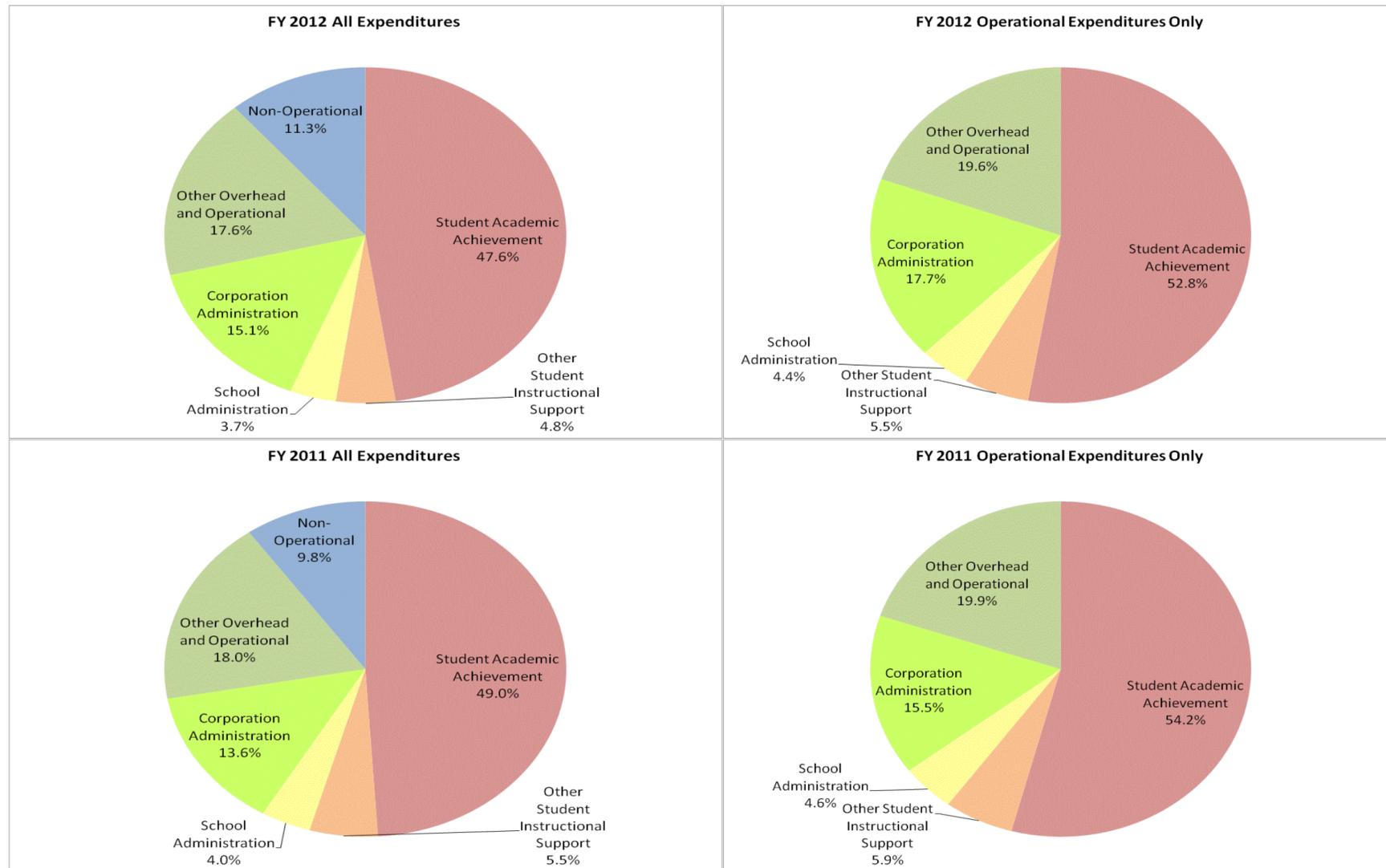


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jennings County Schools (4015)**

Jennings County Schools (4015)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$24,016,118	54.7%	\$28,231,048	55.9%	\$27,410,134	49.0%	\$27,717,279	47.6%
Student Instructional Support	\$3,697,063	8.4%	\$5,236,033	10.4%	\$5,325,166	9.5%	\$4,954,131	8.5%
Overhead and Operational	\$10,393,960	23.7%	\$11,107,205	22.0%	\$17,705,910	31.7%	\$19,020,993	32.7%
Nonoperational	\$5,809,158	13.2%	\$5,916,827	11.7%	\$5,496,516	9.8%	\$6,559,546	11.3%
Grand Total	\$43,916,300		\$50,491,113		\$55,937,726		\$58,251,949	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	63.1%	66.3%	58.5%	56.1%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$268,199	\$698,079	\$1,110,901	\$1,273,609	375%	82%	15%
	11100 Regular Programs; Elementary	\$7,994,069	\$11,572,432	\$11,245,246	\$10,117,498	27%	-13%	-10%
	11200 Regular Programs; Middle/Junior High	\$1,844,412	\$2,720,411	\$2,543,248	\$2,575,905	40%	-5%	1%
	11300 Regular Programs; High School	\$3,367,581	\$5,370,338	\$5,175,176	\$5,031,828	49%	-6%	-3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$55,357	\$6,990	\$7,520	\$93,168	68%	> 500%	> 500%
	11590 Other Vocational Education Programs	\$63,032	\$123,568	\$105,523	\$20,650	-67%	-83%	-80%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$111,791	\$97,879	\$208,057	\$496,739	344%	408%	139%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$3,060	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$19,458	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$48,755	\$47,744	\$42,431		-13%	-11%
	12210 Mental Disabilities; Mild Mental Disabilities	\$813,173	\$289,108	\$205,565	\$208,195	-74%	-28%	1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$657,412	\$492,740	\$518,964		-21%	5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$82,996	\$82,773	\$81,348		-2%	-2%
	12340 Physical Impairment; Hearing Impairment	\$0	\$161,910	\$156,983	\$156,846		-3%	0%
	12350 Physical Impairment; Homebound	\$58,415	\$47,887	\$90,191	\$91,070	56%	90%	1%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$537,035	\$647,513	\$654,269	\$637,435	19%	-2%	-3%
	12510 Culturally Different; Communication Disorders	\$0	\$173,523	\$135,202	\$58,061		-67%	-57%
	12520 Culturally Different; Compensatory	\$28,841	\$103,541	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$0	\$1,869,356	\$2,111,548	\$1,867,154		0%	-12%
	12710 Equal Opportunity At Risk	\$37,411	\$48,994	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$0	\$159,014	\$154,561	\$182,930		15%	18%
	12900 Other Special Programs	\$4,878	-\$2,745	\$0	\$0	-100%		
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$190,634	\$402,595	\$279,951	\$126,899	-33%	-68%	-55%
	14300 Summer School Programs; High School	\$6,889	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$184,022	\$79,043	\$81,251	\$84,074	-54%	6%	3%
	16200 Preventive Remediation	\$112,568	\$277,321	\$262,164	\$251,632	124%	-9%	-4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$59,319	\$0	\$0	\$0	-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$309,772	\$586,098	\$595,547	\$571,901	85%	-2%	-4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,498,828	\$9,933	\$6,056	\$1,781	-100%	-82%	-71%
	22110 Improvement of Instruction; Service Area Direction	\$710	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$241,499	\$133,602	\$173,072	\$171,391	-29%	28%	-1%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,252	\$5,414	\$7,834	\$52,861	370%	> 500%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$125,336	\$93,085	\$50,305	\$276,625	121%	197%	450%
	22210 Library/Media Services; Service Area Direction	\$29,107	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$268,363	\$478,363	\$392,811	\$391,812	46%	-18%	0%
	22230 Library/Media Services; Audiovisual	\$16,187	\$10,146	\$7,258	\$6,074	-62%	-40%	-16%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$72,973	\$44,875	\$33,697	\$787,798	> 500%	> 500%	> 500%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$60,451	\$88,365	\$98,886	\$103,319	71%	17%	4%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$490,110	\$421,448	\$505,246		3%	20%
	22360 Instruction, Related Technology; Network Support	\$336,955	\$47,199	\$67,721	\$68,794	-80%	46%	2%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$90,898	\$143,664	\$181,574		100%	26%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$37,933	\$41,610			10%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$410,592	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$513,931	\$223,287	\$600,063		17%	169%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$50	\$0	\$4,175		> 500%	
	26497 2007 Account Code - Teachers Retirement Fund	\$772,011	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$35,822			
Student Academic Achievement Total		\$19,911,122	\$28,231,048	\$27,410,134	\$27,717,279	39%	-2%	1%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$54,455	\$61,320	\$59,981	\$59,785	10%	-3%	0%
	21140 Attendance and Social Work Services; Pupil Accounting	\$897	\$414	\$506	\$0	-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$207,161	\$275,237	\$280,490	\$279,865	35%	2%	0%
	21220 Guidance Services; Counseling Services	\$493,791	\$881,771	\$851,819	\$781,219	58%	-11%	-8%
	21250 Guidance Services; Records Maintenance	\$8,968	\$0	\$0	\$0	-100%		
	21290 Guidance Services; Other Guidance Services	\$0	\$1,951	\$558	\$448		-77%	-20%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21320 Health Services; Medical Services	\$3,953	\$6,334	\$3,686	\$698	-82%	-89%	-81%
	21340 Health Services; Nurse Services	\$174,785	\$389,973	\$382,850	\$435,069	149%	12%	14%
	21390 Health Services; Other Health Services	\$10,657	\$0	\$0	\$0	-100%		
	21410 Psychological Services; Service Area Direction	\$0	\$72,255	\$83,397	\$11,912		-84%	-86%
	21420 Psychological Testing	\$0	\$159,635	\$181,928	\$110,870		-31%	-39%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$320,881	\$398,570	\$344,523	\$297,273	-7%	-25%	-14%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$167,219	\$214,573	\$225,290		35%	5%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$65,922	\$76,150			16%
	21810 Special Education Administration; Service Area Direction	\$134,537	\$400,451	\$597,025	\$500,840	272%	25%	-16%
	21990 Other Support Services, Students; Other Student Services	\$0	\$40,559	\$2,974	\$3,901		-90%	31%
	24100 Office of The Principal	\$1,543,159	\$2,380,344	\$2,254,935	\$2,170,811	41%	-9%	-4%
Student Instructional Support Total		\$2,953,244	\$5,236,033	\$5,325,166	\$4,954,131	68%	-5%	-7%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$44,770	\$40,445	\$45,658	\$39,114	-13%	-3%	-14%
	23150 Board of Education; Legal Services	\$24,873	\$32,977	\$8,085	\$10,899	-56%	-67%	35%
	23160 Board of Education; Promotion Expenses	\$1,033	\$4,029	\$0	\$3,166	207%	-21%	
	23210 Executive Administration; Office of The Superintendent	\$176,696	\$274,533	\$268,932	\$259,055	47%	-6%	-4%
	23220 Executive Administration; Community Relations	\$12,413	\$11,373	\$5,977	\$9,568	-23%	-16%	60%
	23290 Executive Administration; Other Executive Administration Services	\$157,941	\$8,471	\$16,750	\$53,953	-66%	> 500%	222%
	25110 Fiscal Services; Office of The Business Manager	\$75,012	\$123,575	\$125,582	\$124,891	66%	1%	-1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$32,983	\$93,242	\$92,873	\$92,269	180%	-1%	-1%
	25150 Fiscal Services; Payroll Services	\$25,375	\$51,132	\$41,695	\$35,737	41%	-30%	-14%
	25160 Fiscal Services; Financial Accounting	\$27,289	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$167	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,662	\$1,599	\$1,454		-12%	-9%
	25199 Other Fiscal Services; Other	\$32,201	\$27,632	\$26,986	\$32,730	2%	18%	21%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$45,452	\$64,898	\$43,898		-3%	-32%
	25720 Personnel Services; Recruitment and Placement	\$0	\$7,188	\$5,214	\$7,053		-2%	35%
	25750 Personnel Services; Health Services	\$3,806	\$985	\$520	\$690	-82%	-30%	33%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$6,634,611	\$7,759,286			17%
	25810 Administrative Technology Services; Technology Services Supervision And Administrati	\$0	\$97,068	\$0	\$31,030		-68%	
	25840 Administrative Technology Services; Systems Operations	\$0	\$1,456	\$6,481	\$5,704		292%	-12%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$270,156	\$288,158	\$284,559		5%	-1%
	25890 Other Technology Services	\$6,373	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$97,840	\$157,991	\$159,723	\$158,408	62%	0%	-1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,174,454	\$3,409,940	\$3,290,850	\$3,209,706	48%	-6%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$673,670	\$424,648	\$412,625	\$445,107	-34%	5%	8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$172,508	\$141,850	\$79,914	\$79,615	-54%	-44%	0%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$769	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$567,143	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$58,273	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$269,483	\$248,738	\$337,888	\$377,391	40%	52%	12%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$22,922	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$39,028	\$62,245	\$76,154	\$147,462	278%	137%	94%
	27100 Student Transportation; Vehicle Operation	\$345,849	\$572,589	\$596,621	\$677,199	96%	18%	14%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$171,071	\$167,444	\$242,807	\$254,207	49%	52%	5%
	27400 Student Transportation; Purchase of School Buses	\$216,608	\$185,829	\$139,500	\$258,777	19%	39%	86%
	27500 Student Transportation; Insurance on Buses	\$45,640	\$42,119	\$43,862	\$37,623	-18%	-11%	-14%
	27700 Student Transportation; Contracted Transportation Services	\$2,229,504	\$2,058,208	\$2,154,045	\$1,984,078	-11%	-4%	-8%
	27900 Student Transportation; Other Student Transportation Services	\$42,873	\$51,815	\$26,356	\$24,787	-42%	-52%	-6%
	27910 Student Transportation; Bus Driver Training	\$0	\$822	\$100	\$700		-15%	> 500%
	31100 Food Services Operations; Service Area Direction	\$64,796	\$130,568	\$132,380	\$135,302	109%	4%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$635,805	\$1,105,552	\$1,068,400	\$1,059,812	67%	-4%	-1%
	31300 Food Services Operations; Food Delivery	\$1,050	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$940,150	\$1,141,283	\$1,135,329	\$1,183,175	26%	4%	4%
	31900 Other Food Services	\$149,703	\$114,189	\$175,335	\$192,585	29%	69%	10%
Overhead and Operational Total		\$9,540,066	\$11,107,205	\$17,705,910	\$19,020,993	99%	71%	7%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$15,922	\$248,602	\$222,947	\$220,316	> 500%	-11%	-1%
	33200 Community Recreation	\$22,087	\$41,908	\$31,309	\$31,641	43%	-24%	1%
	33400 Athletic Coaches	\$290,028	\$329,497	\$348,068	\$508,261	75%	54%	46%
	33500 Welfare Activities Services	\$0	\$5,205	\$5,911	\$516		-90%	-91%
	33600 Nonpublic School Pupil Services	\$13,549	\$4,590	\$11,906	\$7,453	-45%	62%	-37%
	33910 High School Band Uniforms	\$3,408	\$5,746	\$6,578	\$6,815	100%	19%	4%
	33930 Latch Key Kid Program	\$0	\$472	\$0	\$0		-100%	
	33940 Child Care Services	\$118,227	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$11,602	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$95,812	\$101,532	\$164,408	\$14,849	-85%	-85%	-91%
	43000 Facilities Acquisition and Construction; Professional Services	\$11,584	\$7,884	\$107,706	\$18,224	57%	131%	-83%
	45100 Building Acquisition, Construction and Improvements	\$1,580,244	\$1,828,307	\$764,344	\$1,792,461	13%	-2%	135%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$130,582	\$0	\$0	\$0	-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,100	\$89,499	\$89,500	\$85,186	> 500%	-5%	-5%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$39,850	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$585,171	\$201,616	\$296,858	\$250,841	-57%	24%	-16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,987	\$113,775	\$171,135	\$52,644	-1%	-54%	-69%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$220,000	\$240,000	\$250,000		14%	4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$427,709	\$0	\$7,000	\$25,000	-94%		257%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$164,746	\$145,003	\$133,846		-19%	-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$65,006	\$39,872	\$5,678	\$0	-100%	-100%	-100%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$36,363	\$56,241			55%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,860,302	\$2,338,219	\$2,734,684	\$2,795,738	50%	20%	2%
	54200 Common School Fund; Principal	\$395,899	\$161,989	\$103,990	\$301,455	-24%	86%	190%
	54250 Common School Fund; Interest	\$0	\$10,369	\$3,130	\$8,062		-22%	158%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$3,000	\$0	\$0		-100%	
	60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%		
Nonoperational Total		\$5,725,567	\$5,916,827	\$5,496,516	\$6,559,546	15%	11%	19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$183,816	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,608,721	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,957,852	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$16,271	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$19,640	\$0	\$0	\$0			
Prorated By Fund Total		\$5,786,301	\$0	\$0	\$0			